

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§11-103.

(a) A rebuttable presumption exists that any sale in the State is subject to the sales and use tax imposed under § 11-102(a)(1) of this subtitle.

(b) The person required to pay the sales and use tax has the burden of proving that a sale in the State is not subject to the sales and use tax.

[\[Previous\]](#)[\[Next\]](#)